

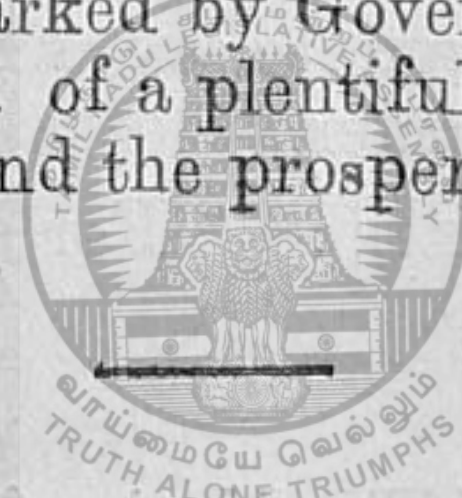
5th February 1924]

APPENDIX II.

[Vide answer to question No. 127 asked by Mr. M. R. Seturatnam Ayyar at the meeting of the Legislative Council held on the 5th February 1924, page 42 supra.]

Extract of paragraph 29 of B.P. No. 305, dated 22nd January 1858.

29. In Tanjore when assessed lands were planted with topes, the practice is to suspend the assessment and substitute a tree tax which is collected on all fruit bearing at fixed rates for each kind. In reply to the Board's enquiry whether it would not be advisable to abolish the system and levy the land tax always, the Collector replies that the change would be disadvantageous to the Government and the people. To the former it would cause an immediate loss of revenue to the amount of Rs. 14,478-4-1, while as regards the latter it would remove the encouragement which is now given to keep up and extend valuable plantations by no charge being made for the land while the trees are young and fruitless. Although therefore the toll system is cumbrous and has some disadvantages as remarked by Government, it has procured for this Province the great desideratum of a plentiful supply of valuable fruit trees and has increased the revenue and the prosperity of the landholders.



Extract of paragraphs 2 and 3 of Board's Resolution No. 9542, dated 17th December 1892.

2. The tree-tax system of Tanjore is peculiar to the district. The question whether it should be abolished and a land tax substituted for it was considered in 1855-58, but it was decided that it should be maintained as it gave very satisfactory results in the encouragement of tree-planting. So recently as in 1885 also Government held the opinion that no change should be made in the existing practice of the district.

E.M.C. No. 298, dated 6th March 1858.
G.O. No. 448, dated 20th April 1885.
G.O. No. 42, dated 20th January 1886.
G.O. No. 117, dated 13th February 1886.

3. Under this system which applies only to fruit trees, there are different rates for the different kinds of fruit trees. Trees on inam and patta lands and on private porambores, such as Asamikarai (margins of fields) and backyards attached to house-sites, were exempted from tax in E.M.C. No. 655, dated 31st May 1855, paragraph 7, and E.M.C. No. 298, dated 6th March 1858, paragraph 10, but it is not clear whether full effect has been given to the exemption as regards trees situated on field banks. Generally, however, the tax is now confined to topes other than those planted under the tope rules and to trees on waste land, assessed or unassessed, or poramboke. The tax is levied when the trees begin to bear and private individuals are allowed to plant them on waste and poramboke lands. The trees thus taxed are treated as the property of the mirasidar or ryot who pays the tax, and he is at liberty to fell or otherwise dispose of them at his pleasure.